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GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

FINANCE DEPARTMENT.

APPROPRIATION REPORT

ON

THE ACCOUNTS

FOR

1909-10.

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APPROPRIATION REPORT

ON

THE ACCOUNTS OF THE GOVERNMENT OF MYSORE

FOR

1909-10.

(NOTE.—Throughout this report the figures given are, unless otherwise indicated, in thousands of Rupees omitting 000.)

General Summary.

The budget estimates for the year 1909-10, including the Cauvery Power head were framed for a receipt of 2,32,93 and an expenditure of 2,32,38 resulting in a small surplus of 55. Exclusive of the Cauvery Power Scheme Revenue and Expenditure, the receipts and expenditure were estimated at 2,15,93 and 2,17,51 respectively. Instead of the small surplus of 55, there was thus an estimated deficit of 1,58 on the ordinary account. But this was only nominal. The ordinary account included the interest payable on the loan of 20 lakhs raised in connection with the 3rd Installation of the Cauvery Power Scheme and the amount payable towards the Sinking Fund formed for the repayment of the said loan. Though for avoiding complications in the Cauvery Power Scheme Accounts and for other reasons this loan has been treated as an ordinary State Loan, yet the interest and the Sinking Fund contributions on account of it may, for financial calculations, be regarded as charges against the Cauvery Power Revenues. If these two items were taken out of the ordinary account in the budget estimates of 1909-10 the result would have been a surplus of 55 as stated above, the receipt and charges sides in the Cauvery Power Scheme accounts, the latter including arrears of depreciation fund contributions to a large extent, balancing one another.

2. In the actuals the result was more favourable in as much as the year closed with a surplus of 21,01 as noted below:—

	Budget	Actuals	Actuals more + or less—
	Rs.	Rs.	Rs.
Total Receipts	2,32,93	2,43,58	+10,65
Total Expenditure	2,32,38	2,22,57	— 9,81
Surplus ...	55	21,01	+20,46

3. This favourable result was due to an increase of 10,65 in the receipts and a saving of 9,81 in the expenditure and the causes which led to these are briefly explained in the following two paragraphs.

4. On the receipt side, the important heads which chiefly contributed to the increase were *Land Revenue*, *Excise*, *Mining Royalty*, *State Railways* and the *Cauvery Power Scheme*. *Forest* was the only head which showed an appreciable decrease of 79. The estimate of land revenue was naturally a cautious one as the State had, during the year, just emerged from a series of years of scarcity which in the year preceding the one under report culminated in severe distress in many parts of the State. But during the year under report the seasonal conditions were favourable and the harvests good and it was therefore possible to collect a considerable portion of the suspended revenue at the close of the year. *Excise* was also better as the effects of the scarcity did not prejudicially affect the revenue as apprehended when framing the budget. The mining operations were on the whole somewhat more prosperous than anticipated, yielding a slightly higher revenue. And the

Cauvery Power Scheme yielded 2,49 more as a larger amount of arrears was collected and the remissions on account of stoppages of power were practically *nil* owing to the excellent arrangements made by the Public Works Department for the conservation of water during the dry season. Though the Railway receipts fell short of the estimate by 1,15 yet the working expenses were kept well under control by the Madras and Southern Mahratta Railway Company and this resulted in an increase of 2,07 in the net revenue. The large decrease in the Forest Revenue was mainly due to the disappointing sandalwood sales and partly also to the limited timber operations by Government agency.

5. On the expenditure side, though the savings were in some cases more and in others less, yet all the group heads showed savings. The important variations were however the following. The *Land Revenue* charges were less by 74 owing partly to full effect not having been given to the new Shekdari System and partly also to the Potgi allowance not having been claimed and paid in full. The demand under *Interest* fell short of the estimate chiefly owing to the full amount of interest due on the 4% State Loan of 1906-07 not having been claimed. The absence of any extended tours during the year and some savings in establishment of the General and Revenue Secretariat account for the decrease under *General Administration*. *Education* showed some saving as the charges incurred for the gas installation, the laboratory and apparatus of the Central College did not come up to the amounts provided and some of the grants were not at all utilized during the year under report. There were also some savings in the Taluk School establishments and also in the provisions made for grants-in-aid. Under *Medical* there was some lapse under Sanitary and Vaccination Department Establishments and the grants for Sanitary School and Scholarships for the L. S. Sc. degree were also not utilized to the extent anticipated. The large saving under *Miscellaneous* was chiefly due to the lump addition of 1,50 made under this head on account of grain compensation allowance, being mostly appropriated for other purposes. Moreover the small amount actually utilized and charged on account of grain compensation appears under the heads concerned. Between the Public Works and the Electrical Departments, there was a lapse of 4,43.

6. It will thus be seen that the surplus of 21,01, disclosed by the final accounts of 1909-10, though satisfactory in itself cannot be regarded as the normal outcome of the financial operations of the year taken by itself but has to be viewed as the result of a powerful double reflection from the preceding and following years. Besides the normal land revenue of the year a large amount of the suspended land revenue of the previous year came in, while on the expenditure side most of the so-called "savings" were mere lapses which had to be provided for by enhanced grants in the year following. The poor revenue figures of 1908-09 and the heavy expenditure of 1910-11 may be said to furnish the key to the surplus in the accounts of 1909-10 which was in itself an ordinary year of average financial prosperity.

7. During the year under report the only important change made in the classification was the transfer from *Cauvery Power Scheme* to *Interest* and *Reduction or Avoidance of Debt* of the charges for Interest and Sinking Fund in connection with the State Loan of 20 lakhs raised for the 3rd Installation. For simplification of accounts the loan is treated as a State Loan and the expenditure on the 3rd Installation is treated as State expenditure instead of complicating the Cauvery Power accounts with separate accounts of State capital and Loan capital.

8. The following is a summary of the budget and account figures for the year 1909-10 reviewed in this report. The detailed figures will be found in the statement appended to this report.

Receipts			Out-goings	
Budget	Accounts		Budget	Accounts
1,75,77	1,78,47	Principal Heads of, and Direct Demands on, Revenue ...	33,98	33,11
14,56	16,53	Mining Revenue	2,44	2,37
5,74	6,32	Interest	4,05	3,61
...	...	Palace	19,40	19,40
3,88	4,32	Civil Departments	50,18	48,37
1,35	1,57	Miscellaneous	51,49	49,71
62	41	Military	14,23	13,96
...	...	Famine Relief and Insurance	3,33	3,21
10,39	12,46	State Railways—Revenue Account	7,20	7,18
3,62	4,01	Public Works (including Construction of Railways) ...	31,21	29,15
17,00	19,49	Cauvery Power Scheme	14,87	12,50
2,32,93	2,43,58	Total ...	2,32,38	2,22,57

Receipts Budget	Receipts Accounts	Other Transactions.	Out-goings Budget	Out-goings Accounts
55	21,01	Surplus	... ...	... ...
...	...	Adjustments	... ...	... ...
...	...	Capital outlay not charged to Revenue ...	... ...	... ...
...	...	Permanent Debt—Discharged ...	... ...	1 ...
5,25	...	Unfunded Debt	... ...	... 95
10	...	Deposits and Advances ...	... ...	... 4,73
...	1,08	Advances and Loans	... ...	1,46 ...
...	...	Remittances	... ...	... 42
...	...	His Majesty's Treasury ...	... ...	... 26
91,20	91,20	Cash balance on 1st July 1909 ...	... ...	... ...
...	...	Cash balance on 30th June 1910	... ...	95,63 1,06,93
97,10	1,13,29		Total ...	97,10 1,13,29

9. The following statement exhibits the difference in the net accounts between the budget and the actuals.

Statement showing the net Revenue and Expenditure for 1909-10.

Revenue	Estimate	Actuals
I. Land Revenue, etc.—		
1. Land Revenue ...	1,01,75	1,03,44
2. Forest ...	19,37	18,58
Total ...	1,21,12	1,22,02
II. Taxation—		
1. Stamps ...	7,76	7,88
2. Excise ...	40,18	41,70
3. Customs ...	...	...
4. Assessed Taxes ...	3,00	2,89
5. Registration ...	1,39	1,60
Total ...	52,33	54,07
III. Mining Royalty and Leases...	12,12	14,16
IV. Debt Services, etc.—		
Interest, etc. ...	1,69	2,71

Expenditure	Estimate	Actuals
1. Cost of Revenue Collection—		
(1) Land Revenue (excluding District Administration) ...	10,49	10,06
(2) Forest ...	7,75	7,71
(3) Stamps ...	35	38
(4) Excise ...	3,39	3,21
(5) Customs ...	...	...
(6) Registration ...	86	84
Total ...	22,84	22,20
2. Civil Service—		
(1) Palace ...	19,40	19,40
(2) District Administration	8,92	8,61
(3) General Administration	6,96	6,75
(4) Law and Justice ...	8,45	8,27
(5) Police ...	9,05	9,07
(6) Education ...	9,59	8,95
(7) Muzrai ...	3,57	3,58
(8) Medical ...	6,56	5,63
(9) Scientific and other Minor Departments ...	2,12	1,80
(10) Civil Works ...	24,11	22,86
Total ...	98,73	94,92
3. Miscellaneous—		
(1) Pension, etc. ...	7,82	7,80
(2) Famine Relief ...	3,33	3,21
(3) Miscellaneous ...	5,45	3,43
(4) Stationery and Printing	1,77	1,83
Total ...	18,37	16,27
4. Army and Defence—		
(1) Subsidy to Imperial Government ...	35,00	35,00
(2) Local Service and other Regiments ...	13,61	13,55
(3) Military Works ...	48	15
Total ...	49,09	48,70

Revenue	Estimate	Actuals	Expenditure	Estimate	Actuals
V. Commercial Services—			5. Commercial Services—		
Revenue Account—			(*a*) Capital outlay—		
Cauvery Power Scheme...	4,14	9,31	(1) Railways ...	3,00	2,13
			(2) Cauvery Power		
State Railways ...	3,19	5,28	Scheme ...	2,01	2,32
Total ...	7,33	14,59	Total ...	5,01	4,45
Grand Total ...	1,94,59	2,07,55	Grand Total ...	1,94,04	1,86,54

NOTE.—In this statement both the budget and account figures are net, *i.e.*, on the revenue side the gross figures *minus* refunds are shown, while on the charge side the gross expenditure *minus* departmental receipts are given. The revenue from *Salt* has been deducted from miscellaneous expenditure as usual.

10. The important variations in the actuals as compared with the budget estimates have been already generally explained. They are also explained in more detail later on. The variations in the actuals of the year, as compared with those of the previous, are also explained under the heads concerned.

Appropriation Audit.

11. The following statement shows the excess over budget grants still requiring sanction, for which additional allotments have not been made by reappropriation :—

Major and minor heads of account	Amount of excess expenditure	Already sanctioned		Amount of excess requiring sanction	Remarks in explanation of excess
		Amount	Government Order No. and date		
2. Land Revenue—					
Assignments	3	...	.....	3	Due to larger Malnad Land Inam payments on account of arrears.
4. Excise—					
Superintendence (Headquarters)	2	...	.....	2	Due to the grant of privilege leave to the Excise Commissioner and the appointment of an acting officer.
8. Stamps—					
Superintendence (1), Discount on sale of stamp papers (2).	3	...	.....	3	The excess in the first case is due to rounding and in the second to larger sale of stamps.
12. Interest on other obligations—					
Interest on Endowment Funds (1), Interest on State Life Insurance Funds (2) and Refunds (2).	5	...	.....	5	Increase in the amount of the Funds necessitated the increase in the payment of interest.
15. General Administration—					
Staff and Household of H. H. the Maharaja (22), Comptroller's Office (3).	25	...	.....	21	There was an excess of 25 caused by the appointment of the Military Secretary to His Highness and the increased charges under establishment of the Comptroller's office. Of the excess under the former head 4 was met by re-appropriation.
16A. Law and Justice—Courts of Law—					
Munsiffs' Courts (1) and City Magistrates' Courts (2).	3	...	.....	3	Increases under salaries of Munsiffs and of City Magistrates.
17. Police—					
Superintendence (6), District Police (2).	8	...	.....	7	Excess in the first case due to travelling allowance of C. I. D. and of officers. Of this 1 was met by re-appropriation. In the case of District Police excess is chiefly due to grain compensation allowance, provision for which was made under "26 Miscellaneous."
20. Medical—					
Chemical Examiner and Bacteriologist (2).					Caused by the deputation of Dr. Srinivasa Rao to England. Of this 1 was met by re-appropriation.
Medical scholarships (1) .	3	...	.....	2	Due to the grant of scholarships to Sanitary Inspectors for which no provision was made in the budget.
24. Superannuation and Retired allowances.	1	...	.....	1	On account of increased pensionary payments.
25. Stationery and Printing—					
Printing and Gazette Office (9), Branch Press at Mysore (1).	10	...	.....	3	The excess of 9 was chiefly under purchase of materials and type and of this 7 was met by re-appropriation. The small difference of 1 under Branch Press is due to rounding.
26. Miscellaneous—					
Travellers' Bungalows (3), Special and unforeseen charges (1).	4	...	.....	4	Due to increase under establishment charges of travellers's bungalows and to special and unforeseen expenditure.

Amount under objection.

12. The total amount under objection at the end of October 1910 was 1,80. The following table gives the distribution of this total by districts :—

Treasuries	Land Revenue	Excise	General Administration	Law and Justice	Police	Education	Medical	Scientific, etc., Departments	Miscellaneous	Total
State Huzur Treasury	...	...	...	...	...	...	...	6	1	7
Bangalore	18	6	...	...	...	6	1	...	...	31
Kolar	21	...	...	...	...	...	...	...	1	22
Tumkur	1	1	...	...	1	...	...	...	...	3
Shimoga	3	...	...	...	...	...	...	...	...	3
Kadur	13	...	...	...	...	...	...	...	...	13
Chitaldrug	1	...	...	...	...	...	...	...	...	1
Mysore	41	...	7	3	2	1	4	20	20	98
Hassan	..	...	...	...	1	...	...	1	...	2
Total ...	98	7	7	3	4	7	5	27	22	1,80

As usual the heaviest amount is in the Mysore District.

13. The following is a statement showing the nature of objections under each head of account :—

Heads of Classification	Want of bills from Districts	Want of sub-vouchers.	Want of Government sanction	Want of detailed contingent bills	Want of complete information	Want of completion bills	Total
2. Land Revenue	86	4	1	4	2	1	98
4. Excise	...	1	...	1	5	...	7
15. General Administration	1	...	...	6	...	...	7
16. Law and Justice	...	...	...	3	...	...	3
17. Police	1	...	...	2	...	1	4
18. Education	...	3	2	1	...	1	7
20. Medical	...	...	1	3	1	...	5
21. Scientific and other Minor Departments ...	...	1	6	19	...	1	27
26. Miscellaneous	7	1	...	13	...	1	22
Total ...	95	10	10	52	8	5	1,80

Section A.—PRINCIPAL HEADS OF REVENUE.

Revenue.

Accounts 1908-09	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.	Rs.	Rs.	Rs.
1,63,51	1,75,77	1,71,48	1,78,47

14. The revenue in this section exceeded the estimate and actuals of the previous year by 2,70 and 14,96 respectively. The former is accounted for chiefly by the return of agricultural prosperity and the latter by the large remissions and suspensions of land revenue necessitated by the distress which prevailed in the preceding year.

I. Land Revenue.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
82,07	Assessment on lands...	94,70	91,96	96,12
4,45	Quit-rent of minor Inam villages including Kayamgutta	5,24	5,24	5,07
2,57	Miscellaneous	3,41	3,26	3,80
7	Rent on toddy trees	4	4	4
89,16	Total ...	1,03,39	1,00,50	1,05,03

15. The revenue realized under this head exceeded both the budget estimate and the actuals of the previous year, the excess in the former case being 1,64 and in the latter 15,87. Owing to the favourable seasonal and agricultural conditions, it was possible to collect a somewhat larger portion of the suspended revenue than anticipated. The large difference as compared with the previous actuals was due to the fact that in the previous year the acute distress which prevailed necessitated large remissions and suspensions.

The revised was based on the actuals of the first nine months of the year, *i. e.*, on collections up to March inclusive. The land revenue is paid by the Mysore raiyat in four instalments after the harvest, *i. e.*, between January and June and generally speaking there is no tendency on his part to postpone the instalments. On the other hand many raiyats find it convenient to pay the whole amount or instalments larger than required in the earlier months just after the harvest. But this usual course of things did not happen in the year under report when the collections during the last three months, *viz.*, from April to June were unexpectedly large as shown below :—

Collection during first six months, *viz.*	1906-07	1907-08	1908-09	1909-10
	Rs.	Rs.	Rs.	Rs.
July to December	5,48	6,01	4,68	5,90
January to March	47,48	51,21	38,87	47,26
April to June	47,40	46,58	45,60	51,87

The reason for this perhaps was that the raiyat had a really good harvest for the first time in 1909-10 after a series of unsatisfactory years and it took him some time after collecting the harvest to review the situation and see how far he could pay up his land revenue including the arrears of previous years and also repay the instalments of loans which he might have received during the preceding period of depression. The same considerations may have led to cautious collection on the part of the revenue officers of Government just after the harvest. By April 1910, the raiyat felt sure of the situation and collection also proceeded energetically. Hence the actuals exceeded the revised by 4,53.

II. Forest.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
13,33	Timber and other produce removed by Government agency	15,11	11,67	12,68
4,40	Do by consumers or purchasers...	3,46	3,90	4,48
...	Confiscated drift and waif wood ...	1	...	...
30	Miscellaneous	80	99	1,43
18,03	Total ...	19,38	16,56	18,59

16. These receipts fell short of the estimate by 79 but exceeded the previous actuals by 56. The decrease in the former case was mainly under *Timber and other produce removed by Government Agency*. The sandalwood sales during the year were as already stated disappointing and realized 1,69 less than the estimate. The receipts from timber were less, due partly to the small stock of prepared timber on hand and partly also to the restricted timber operation consequent on the withdrawal of the elephants for kheddah work. The realization under "Grass and other minor produce" was only 5 against the estimate of 15 due, it is said, to the withholding of the sale of a large quantity of gall-nuts in consequence of the low rates offered at the auctions. On the other hand the receipts from *Timber, etc., removed by consumers and purchasers* exceeded the budget anticipations by 1,02 and the improvement was due mainly to the large extraction of timber and other minor produce. Under *Miscellaneous* the large increase was chiefly due to the kheddah operations by which 92 elephants were caught,—of which 1 escaped and 13 died; and of the remaining 78, 61 were sold for Rs. 1,08,255. As compared with the previous actuals the decrease of 65 under *Timber, etc., removed by Government Agency* was more than counterbalanced by the increase in the kheddah receipts.

The revised was based on the actuals of the first ten months and before the improved collections in May and June 1910 were known. The improvement over the revised was chiefly under sandalwood and elephant kheddas.

III. Excise.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
21,95	Arrack	20,10	21,03	21,20
20,42	Toddy	19,41	19,69	20,03
2	Beer	4	3	3
4	Akki Bhoja—License Fees	2	4	4
68	Ganja	54	75	24
42	Opium	30	34	40
10	Miscellaneous	6	9	10
...	Proportionate share of the cost of Central Distillery Establishment charges recovered from the Civil and Military Station ...	3	3	7
43,63	Total ...	40,50	42,00	42,11

17. This head showed a substantial increase (1,61) over the estimate but fell short of the actuals of the previous year by 1,52. The increase was mainly under *Arrack* and *Toddy*. The estimate framed by the Excise Commissioner was somewhat pessimistic as he anticipated a fall in the revenue in consequence of the prevailing distress at the time of framing the budget. The above improvement was shared by all the minor heads except *Beer* and *Ganja*. Under the former the license fees realised were less, and under the latter the gain by sale was not adjusted during the year. The chief source of the increase under *Arrack* was as usual, the still-head duty while that under *Toddy* was the shop-rental. The proportionate share of the cost of the Central Distillery recoverable from the Civil and Military Station was more than double, as the actuals included the recovery on account of the amount due for the previous year.

Compared with the actuals of the previous year, the bulk of the decrease was under *Arrack* and *Toddy*, due in both cases to less consumption. The actuals compare very well with the revised.

IV. Assessed Taxes.

Accounts, 1908-09	2,44
Budget, 1909-10	3,00
Revised, 1909-10	2,75
Accounts, 1909-10	2,89

18. The actuals compare favourably with the estimate and exceed the previous actuals by 45.

VI. Salt.

Accounts, 1908-09	5
Budget, 1909-10	10
Revised, 1909-10	7
Accounts, 1909-10	8

19. This is an insignificant head of revenue, the realisations under which fluctuate from year to year.

VII. Stamps.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
3,57	Sale of general stamps	3,20	3,20	3,55
4,59	Sale of Court-fee stamps	4,47	4,47	4,37
8	Sale of plain paper for Court purposes ...	7	7	8
12	Duty on impressing unstamped and insufficiently stamped documents ...	14	14	6
12	Fines and penalties	11	11	10
...	Miscellaneous	1	1	...
8,48	Total ...	8,00	8,00	8,16

20. The two important items of this revenue are the *General* and *Court-fee* stamps which together showed an excess of 25 over the budget estimate. There were slight deviations in the other items but they are unimportant and call for no remarks.

The previous year was one of distress which was attended by some increase of Stamp and Registration revenue over the usual amount.

VIII. Registration.

Accounts, 1908-09	1,72
Budget, 1909-10	1,40
Revised, 1909-10	1,60
Accounts, 1909-10	1,61

21. The fluctuations are small and call for no remarks.

SECTION A.—DIRECT DEMANDS ON THE REVENUE.

Expenditure.

Accounts 1908-09	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.	Rs.	Rs.	Rs.
32,69	33,98	33,23	33,11

22. The expenditure in this section showed a saving of 87 on the estimate but exceeded the actuals of the previous year by 42. The saving was mostly under *Land Revenue*.

1. Refunds and Drawbacks.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
1,58	Land Revenue	1,64	1,58	1,59
2	Forest	1	1	1
7	Excise	32	30	41
...	Sayer Customs	...	...	...
21	Stamps	24	25	28
1	Other Refunds	1	1	1
1,89	Total ...	2,22	2,15	2,30

23. This is a fluctuating head. The *Excise* and *Stamps* refunds were somewhat under-estimated.

2. Land Revenue.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
62	Revenue Commissioner	62	60	59
8,85	Charges of District Administration ...	8,92	8,73	8,61
7,26	Remuneration to shanbhogs and patels ...	7,93	7,80	7,62
1,58	Revenue Survey and Settlement ...	1,62	1,54	1,52
5	Inam Department	6	5	5
10	District Survey Establishment ...	11	9	10
12	Assignments	15	19	18
18,58	Total ...	19,41	19,00	18,67

24. This expenditure was short of the estimate by 74 but was about the same as that of the previous year.

The decrease as compared with the estimate was shared by almost all the minor heads and the reasons for the important deviations are as under:—

(*a*) *Charges of District Administration.*—31. The new Shekdari system was not evidently given full effect to and about half the amount of the grants under Supplies and Services lapsed.

(*b*) *Remuneration to Shanbhogs and Patels.*—31. The full amount due was not claimed during the year.

(*c*) *Revenue Survey and Settlement.*—10. The lumpsum grant of 1,00 provided for establishment proved too high.

As compared with the previous actuals, against a saving of 33 under *Revenue Commissioner* (3), *Charges of District Administration* (24), and *Revenue Survey and Settlement* (6) due mostly to absence of charges on account of grain compensation allowance, there was an excess of 42 in the *Remuneration paid to patels and shanbhogs* (36) and in the Malnad Inam payments (6) consequent on arrear payments. The net result was an excess of 9.

The actuals followed the revised fairly closely.

3. Forest.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
4,62	Conservancy and Works	4,64	4,52	4,69
3,00	Establishment	3,11	3,00	3,02
7,62	Total ...	7,75	7,52	7,71

25. The expenditure under this head closely followed the estimate and the actuals of the previous year. There were however variations in the details as compared with the estimate and the noteworthy items are—

(1) a saving of 51 under *Timber, etc., removed by Government Agency* due to the slack demand for sandalwood and the comparatively less quantity of wood prepared for sale and also to the restricted timber operations by this agency;

(2) an excess of 1,01 under *Live and Dead Stock* caused by the kheddah operations organised and the new traction engine purchased during the year;

(3) a nominal saving of 51 under *Miscellaneous* due to the charges in connection with the kheddah operations having been classified under (2);

(4) an excess of 11 in the charges for *Demarcation, etc.*, due partly to the payment of arrears of demarcation charges and partly to the clearing of frontier line and also to the effective measures adopted for the protection of forests; and

(5) a saving of 9 in the charges for establishment and contingencies.

As compared with the previous actuals while the establishment charges were about the same there was an excess of 7 under *Conservancy and Works*. This excess is the net result of a large decrease in the cost of the timber operations, of preparation of sandalwood and in the charges incurred under demarcation, surveys and sowing and planting, and of an excess of 83 due to the purchase of a new traction engine and the kheddah operations conducted during His Excellency the Viceroy's visit.

The revised was based on the 8 months' actuals but subsequently some of the unspent grants were re-appropriated for other expenditure which was not anticipated in the revised. Hence the difference.

4. Excise.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
34	Superintendence (Headquarters) ...	31	35	33
3,02	District Executive Establishment	3,02	2,93	2,84
4	Distillery Establishment	5	4	4
...	Loss by dryage and wastage of opium ...	1	...	...
...	Loss by dryage and wastage of ganja ...	...	...	...
...	Loss by dryage and wastage of majum ...	...	...	...
3,40	Total ...	3,39	3,32	3,21

26. The main feature in this expenditure is the saving of 18 on the estimate chiefly in the grants under supplies and services. The lumpsum provision made for the remuneration payable to the contractors for carrying liquor from distillery to bonded depots proved somewhat high, while the grants for communications were not utilised.

The reason for the difference between the actuals of the year and those of the previous year was that during the year the charges for carriage of liquor from the distillery to the depots were less by about 19 owing no doubt to less consumption during the year under report.

8. Stamps.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
...	Commissioner	...	...	...
3	Superintendence	2	3	3
12	Stamp Manufactory	14	14	14
21	Discount on sale of stamp papers and labels ...	19	22	21
...	Discount on sale of plain paper for Court purposes	...	...	...
36	Total ...	35	39	38

27. The variations are small and call for no remarks.

9. Registration.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
9	Superintendence	9	8	8
75	District Charges	77	77	76
84	Total ...	86	85	84

28. There was nothing special with regard to this expenditure. It was well within the estimate and was the same as in the previous year.

Section AA.—MINING REVENUE.

Mining Royalty and Leases.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
15,65	Royalty	14,50	15,12	16,40
31	Rent on prospecting lands	6	7	12
...	Fines on assignments	...	1	1
15,96	Total ...	14,56	15,20	16,53

29. The revenue from this source was better than the estimate and the previous actuals by 1,97 and 57 respectively. The increase of 57 over the actuals of 1908-09 is the result of increases of 11,47 in the outturn of the Mysore, Nandidrug and Ooregaum Mines and of decreases of 2,60 in that of the Champion, Balaghat and other mines.

The following table gives the gold produced and the Royalty realised thereon both during the year 1909-10 and the previous year :—

	1908-09	1909-10	1909-10 more + or less —
Weight of bar gold produced in ozs.	538,867	552,781	+13,914
Certified value in £	2,068,456(*a*)	2,124,450(*b*)	+55,994
Royalty in £	103,019	106,000	+2,981
Arrears of previous year collected in the year under report in £...	21,791	21,674	—117
Arrears remaining at the end of the year in £	21,674	18,928	—2,746

(*a*) and (*b*) include £ 8,080 and £ 4,447, respectively, worth of gold produced by the Mysore West and Mysore Wynaad Companies, on which no royalty was paid under the recent rules.

Section AA.—MINING REVENUE.

10. Charges against Mining Revenue.

Accounts 1908-09		Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
84	Cost of supervision—75 per cent of Geological Department charges	82	83	81
25	Law and Justice—Courts of Law ...	26	25	26
62	Police—K. G. F. Police charges	64	63	62
3	Education	3	3	3
16	Medical	20	19	19
—6	Miscellaneous	5	5	4
15	Refunds	44	44	42
1,99	Total ...	2,44	2,42	2,37

30. The difference between the estimates and the actuals is comparatively small and calls for no remarks.

Compared with the actuals of 1908-09 the expenditure is higher by 38. The large difference was chiefly under *Refunds* due to the payment in terms of the altered lease to the Mysore West and Mysore Wynaad Gold Mining Companies of about 27 being the refund of the royalty over-paid in 1907 by the said companies.

Section B.—INTEREST.

Receipts.

Accounts 1908-09	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.	Rs.	Rs.	Rs.
5,67	5,74	6,76	6,32

31. The actuals exceeded both the estimate and the actuals of the previous year and these excesses are explained under the heads concerned.

X. Interest.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
92	Interest on Loans	1,02	1,36	1,41
23	Interest on arrears of Revenue	28	30	36
1,15	Total ...	1,30	1,66	1,77

32. During the year a vigorous attempt was made to recover the arrear interest due on loans to agricultural banks and the result was some increase in realisations. It is feared however that a part of the recovery of principal has been wrongly credited to interest in the treasuries. The matter is under correspondence and needful adjustment will be made later on. The collection of *Interest on Arrears of Revenue* was also better by 8. The same good result is not however observable in the realisation of interest on the other loans. As may be seen from the table given below the interest on loans to *Encumbered Jahgirdars* showed a large outstanding of 83 at the close of the year while that due on *Special Loans* amounted to 88. The total collections however exceeded the total estimate by 47 and the previous actuals by 62.

Table showing the demand, collection and balance of interest on Loans.

Particulars	Demand			Collection			Balance
	Arrears	For 1909-10	Total	Arrears	For demand of 1909-10	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to encumbered Jahgirdars ...	73	31	104	15	6	21	83
Do Municipalities ...	...	2	2	...	2	2	...
Special loans	64	(*a*)30	94	6	...	6	88
Other loans	1	2	3	...	...	...	3
Loans to Agricultural Banks ...	(*b*)72	36	108	69	31	100	8
Total ...	2,10	1,01	3,11	90	39	1,29	1,82

(*a*)—This includes interest on account current with the Mysore Spinning and Manufacturing Company.

(*b*)—The balance shown in the last year's report is 36. The increase is due to the readjustment of the amounts due by the members of the Chikmagalur and Saklespur Banks

XI. Profit or Loss.

Accounts, 1908-09	4,52
Budget, 1909-10	4,44
Revised, 1909-10	5,10
Accounts, 1909-10	4,55

33. The profit on investments was better by 39 consequent on the additional investments made during the year after the budget estimate was sanctioned. On the other hand the interest on the current deposit with the Madras Bank was nil as the amount due was adjusted by the Bank only in July 1910.

Section B.—INTEREST.

Expenditure.

Accounts 1908-09	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.	Rs.	Rs.	Rs.
3,10	4,05	3,80	3,61

34. The actuals under this head show savings when compared with the estimates and the reasons for the improvement are explained under the heads concerned.

11. Interest on Ordinary Debt.

Accounts 1908-09		Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
...	(1). On 5 per cent Mysore Railway Loan of 1882	5	...	...
69	(2). On 4 per cent Mysore State Loan of 1906-07	80	70	59
69		85	70	59
70	*Less* Interest debitable to Cauvery Power Scheme	...	...	...
—1	Total ...	85	70	59

35. The accounts were less than the estimate by 26 as the small provision made for the settlement of claims of interest which might arise in connection with the *Mysore 5% Railway Loan of 1882* was not needed, and the demand for the interest on the *4% State Loan of 1906-07* fell short of expectations to the extent of 21.

Compared with the previous actuals, the excess was nominal as in the previous year the major portion of the interest paid on the 4 % State Loan of 20 lakhs was under the then existing arrangements, charged to the Cauvery Power Scheme. But this arrangement has since been cancelled (*Vide* Government Order No. Fl. 703-43—G. F. 506-08-2, dated 28th July 1909) and the whole of the interest paid is now charged to this head.

12. Interest on other Obligations.

Accounts 1908-09 Rs.	Minor Heads	Budget 1909-10 Rs.	Revised 1909-10 Rs.	Accounts 1909-10 Rs.
2,06	Interest on Mysore Government Savings Bank Deposits	2,30	2,20	2,11
18	Interest on Endowment Funds	21	20	22
53	Interest on Mysore State Life Insurance Fund	57	59	59
23	Refunds	...	...	2
3,00	Total ...	3,08	2,99	2,94

36. This expenditure on the whole closely followed the estimate and the actuals of the previous year. The only fluctuation worth noticing was that under *Interest on Mysore Government Savings Bank Deposits* and this was due partly to a slight fall in the amount of deposits and partly to the full amount of interest due on such deposits not having been adjusted during the year.

13. Profit or Loss.

Accounts 1908-09 Rs.	Minor Heads	Budget 1909-10 Rs.	Revised 1909-10 Rs.	Accounts 1909-10 Rs.
11	Loss on Investments	12	11	8
...	Interest on overdraft and on temporary loan from Madras Bank...	...	...	...
11	Total ...	12	11	8

37. The reason for the short expenditure under this head is due to a change made in the form of investment in Government paper by which there was a reduction in the amount of the income-tax payable.

Section C.—PALACE.

14. Palace.

Expenditure.

Accounts,	1908-09	19,40
Budget,	1909-10	19,40
Revised,	1909-10	19,40
Accounts,	1909-10	19,40

38. No remarks.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

Receipts.

Accounts 1908-09 Rs.	Budget 1909-10 Rs.	Revised 1909-10 Rs.	Accounts 1909-10 Rs.
3,89	3,88	3,89	4,32

39. These receipts exceeded the estimate and the actuals of the previous year, the excess in the former case being 44 and in the latter 43. The chief increases were under *Education, Medical* and *Scientific, etc., Departments* and are explained under the respective heads.

XII A. Law and Justice—Courts of Law.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
2	Sale proceeds of unclaimed and escheated property	3	1	2
1	Recoveries on account of pauper suits	1	3	2
36	Fees, fines and forfeitures	36	37	36
1	Savings and refunds	...	...	...
4	Miscellaneous	3	3	2
44	Total ...	43	44	42

40. There was nothing special in the receipts under this head. The actuals closely followed not only the estimate but also the previous actuals.

XII B. Law and Justice—Jails.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
15	Proceeds of Jail labor and manufactures ...	15	9	15
1	Proceeds of Jail garden ...	1	...	1
2	Hire of convicts	5	4	2
1	Guarding charges of outdoor gangs ...	...	...	...
5	Cost of maintenance of Civil and Military Station prisoners ...	4	6	6
....	Savings and Refunds	...	...	...
...	Miscellaneous	...	...	...
24	Total ...	25	19	24

41. The fluctuations in this case were small except under *Jail Manufacture* and call for no remarks. The large receipts under *Jail Manufacture* at the close of the year could not be foreseen in the revised.

XIII. Police.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs
1	Police supplied to private persons ...	3	1	...
2	Seven-tenths share of Railway Police recovered from Companies ...	7	5	13
11	Contribution by Mining Companies for the Detective Police at Kolar Gold Fields	13	13	15
1	Savings and Refunds	...	...	...
...	Miscellaneous and other items ...	2	1	1
15	Total ...	25	20	29

42. The actuals under *Seven-tenths share of Railway Police recovered from Companies* were larger as the arrear dues on this account as well as on account of the Contribution for Detective Police which were under correspondence in the previous year were collected during the year. This accounts for the large increase over the actuals of the previous year also.

XIV. Education.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
83	School fees	78	86	85
28	Sale proceeds of school books, maps and other publications ...	27	31	29
...	Industrial School Receipts ...	...	...	...
14	Contribution from Municipal Funds...	15	15	15
3	Do Muzrai Funds ...	4	4	3
2	Do people towards Anglo-Vernacular and Sanskrit Schools	3	2	2
1	Savings, refunds and fines ...	1	...	...
1,31	Total ...	1,28	1,38	1,34

43. The receipts from *School fees* were better than the estimate by 7 and there is nothing unusual in regard to the actuals under the other minor heads. The variations under these are comparatively unimportant.

XV. Medical.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
...	Hospital receipts	...	...	...
1	Value of medicines sold... ...	1	2	1
2	Sale of lanoline vaccination lymph...	2	3	4
10	Cost of maintenance of Civil and Military Station lunatics and lepers	6	6	7
3	Miscellaneous	...	4	5
...	Contribution from Municipal Funds on account of Local Fund Dispensaries	83	80	102
76	Contribution from District Funds on account of Local Fund Dispensaries	...		
...	Receipts from lunatic labour ...	1	1	...
..	Sale of vaccinated calves ...	1	...	...
...	Sanitary School	...	...	...
...	Plague Receipts	1	1	1
...	Contribution from the Municipalities of Bangalore and Mysore Cities on account of the pay of Health Officers	9	8	8
92	Total ...	1,04	1,05	1,28

44. There was an improvement in the recovery of contribution from Municipal and District Funds on account of Local Fund dispensaries due to arrear adjustments. The contributions on account of the pay of the Health Officers, Bangalore and Mysore, was a new item of credit to this head.

XVI. Scientific and other Minor Departments.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
7	Botanical and other gardens	5	6	8
31	Veterinary and Stallion Receipts... ...	43	44	56
1	Agricultural Department, Mis. Receipts ...	1	...	...
28	Geological Department	6	6	4
15	Miscellaneous	7	6	7
1	Receipts on account of public exhibition and fairs.	1	1	...
83	Total ...	63	63	75

45. The chief items which contributed to the increase over the budget were the sales of Amrut Mahal cattle and the terige or assessment on Amrut Mahal kavals. On the other hand, the receipts on account of the Public Exhibitions and Fairs and the Fees from the Mysore Civil Service Examination were almost *nil*. Hence while there was a slight increase over the budget estimate, the receipts fell somewhat short of the previous actuals.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

Expenditure.

	Accounts 1908-09	Budget 1909-10	Revised 1909-10	Accounts 1909-10
	Rs.	Rs.	Rs.	Rs.
	50,63	52,13	51,42	50,28
Deduct amounts transferred to 10.—Charges against Mining Revenue ...	*1,90*	*1,95*	*1,93*	*1,91*
Balance ...	48,73	50,18	49,49	48,37

46. The total expenditure under this group of heads showed a large saving of 1,81 as compared with the estimate and a decrease of 36 as compared with the actuals of the previous year. These variations are the aggregate results of excesses and savings which are explained in their proper places.

15. General Administration.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
48	Dewan to His Highness the Maharaja ...	48	48	48
18	Tour charges	20	18	7
43	State Councillors	42	42	42
1	Legislative Council, Travelling Allowance to non-official members	1	1	1
2,31	Civil Secretariats	2,50	2,30	2,26
71	Staff and Household of His Highness the Maharaja	66	91	88
88	Comptroller's Office	91	94	94
15	State Huzur Treasury	15	16	15
1,60	Government Houses, Stables, Parks and Gardens	1,58	1,62	1,53
5	Durbar presents	5	5	1
6,80	Total ...	6,96	7,07	6,75

47. The charges under this head were short of the estimate by 21 and were about the same as the previous actuals. The chief items of decrease are the *Tour charges* (13) and the *Civil Secretariats* (24). The former was due to the absence of much touring during the year and the latter was due to savings in charges for establishment, travelling allowances and contingencies of the Secretariat. On the other hand there was an increase of 22 under *Staff and Household of His Highness the Maharaja* due to the creation of the appointment of a Military Secretary to His Highness. This increase was however accompanied by a corresponding reduction under *Military* as the appointment was created by the abolition of the post of Military Assistant to Government.

The same remarks apply to the differences between the year's and the previous actuals, the net result being a small saving of 5. The revised did not contemplate the large savings under *Tours* and *Government Houses*, etc.

16A. Law and Justice—Courts of Law.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
1,14	Chief Court	1,20	1,13	1,13
15	Law Officers	15	14	13
51	Civil and Sessions Courts	53	51	53
32	Assistant Sessions and Sub-Judges' Courts	30	30	30
93	Munsiffs' Courts	89	92	90
63	Process-Serving Establishments	63	61	62
19	District Magistrates' Courts	20	20	18
22	City Magistrates' Courts	22	24	24
...	Kolar Gold Mines Assistant Commissioner and 1st Class Magistrate	...	...	...
15	Refunds	15	12	12
4,24		4,27	4,17	4,15
3,60	Add share of Land Revenue Charges debitable to this head	3,59	3,60	3,55
7,84	Total	7,86	7,77	7,70

48. This expenditure followed the estimate rather closely except under *Chief Court* in which the provision made for the temporary puisne judge was not found necessary.

16B. Law and Justice—Jails.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
1,15	Jails	1,13	1,15	1,11
15	Jail manufactures	14	14	12
...	Refunds	...	...	...
1,30	Total	1,27	1,29	1,23

49. The actuals under this head were about the same as the estimate and the previous actuals and the small difference was due to savings under Jail establishment.

17. Police.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
35	Superintendence—Headquarters	36	42	42
78	Town Police, Bangalore and Mysore	75	73	73
7,93	District Police	7,69	7,79	7,71
...	Kolar Gold Fields Police	...	...	...
13	Special Police—Detective Police, Kolar Gold Fields	13	13	12
12	Railway Police	10	11	11
...	Refunds	...	...	...
9,31		9,03	9,18	9,09
27	Share of Land Revenue charges debitable to Police	27	28	27
9,58	Total	9,30	9,46	9,36

50. These charges also followed the budget estimate excepting for a slight excess of 6 which was chiefly under *Superintendence* due to increased travelling allowance charges.

As compared with the previous actuals the decrease was mostly due to the absence during the year of the heavy charge for grain compensation allowance incurred in the previous year in connection with the distress.

18. Education.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
50	University	50	50	50
33	Direction	34	35	34
62	Inspection	68	65	67
2,56	Government Colleges and High Schools, General	3,13	2,97	2,84
37	Government Schools, Special	36	28	32
2,64	Government Taluk Schools for Boys and Girls	2,64	2,56	2,56
28	Book Department	34	33	33
16	Oriental Library and search for Sanskrit Manuscripts	17	15	15
1,57	Grants-in-aid	1,64	1,63	1,57
51	Scholarships	55	54	51
47	Miscellaneous	52	51	50
...	Refunds	...	...	...
10,01	Total ...	10,87	10,47	10,29

51. This expenditure was short of the estimate by 58 but exceeded the actuals of the previous year by 28. The saving on the estimate was distributed under almost all the minor heads, but the important savings were under *Government Colleges* (29), *Government Taluk Schools for Boys and Girls* (8) and *Grants-in-aid* (7). The first of these savings was mainly due to the provision made for gas installation at the Central College not being fully utilized and to the Laboratory and Apparatus charges being less by 4; the second was due to the fact that the deduction made for the usual savings proved somewhat low, and the third was the combined result of small savings under "Salary and rent" and "Building grants."

The excess over the previous actuals was mainly under *Government Colleges—General*, consequent on the large additions made to the staff of the colleges and to the special grants made for laboratory and apparatus with the view of adapting the colleges to the new University Regulations.

The revised did not take into account the small savings and lapses under *Salaries, Supplies and Services and Contingencies* of the Government Colleges.

19. Muzrai or Religious and Charitable Institutions.

Accounts,	1908-09	3,50
Budget,	1909-10	3,57
Revised,	1909-10	3,52
Accounts,	1909-10	3,58

52. The actuals in the aggregate followed the budget estimate but exceeded the previous year's expenditure by 8. This slight excess was due chiefly to the transfer to this head of the portion of the cost of the Muzrai Superintendent's Establishment from *General Administration* and partly to the debit to this head of the expenditure incurred in the religious institutions in connection with the marriage of His Highness the Yuvaraja of Mysore, which may probably be debited to Palace.

20. Medical.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
2,46	Medical Establishment	2,57	2,37	2,38
2,17	Hospitals and Dispensaries	2,13	2,20	2,13
37	Durbar Physician	17	20	16
78	Medical Stores	82	91	74
26	Lunatic Asylum	26	25	26
84	Sanitation and Vaccination	1,48	1,08	1,04
...	Grants for Medical purposes	...	...	...
15	Chemical Examiner and Bacteriologist ...	13	17	15
2	Medical Scholarships	4	3	5
2	Refunds	...	...	...
7,07	...	7,60	7,21	6,91

53. This expenditure on the whole was short of both the estimate and the actuals of the previous year by 69 and 16 respectively. The most important causes of the decrease in the former case were as under :—

(1) *Medical Establishment*,—19, Due to savings in the charges for salaries and travelling allowances;

(2) *Medical Stores*,—8, to the grant for Europe medicines not having been fully utilized during the year.

(3) *Sanitation and Vaccination*,—44, to the abandonment of the idea of creating Divisional Sanitary Officers and to the full number of the District Sanitary Officers not having been appointed; to the grants for the Sanitary School and the scholarships for the L. S. Sc. degree not having been utilised; and to a portion of the grant for the Public Health Laboratory having lapsed.

The saving of 16 on the actuals of the previous year was the result of a number of variations. Under *Medical Establishment* there was a saving of 8 mostly in the salaries of District Medical and Sanitary Officers and partly also in the charges for Travelling Allowances. Under *Durbar Physician* in the previous year there was a special charge on account of special Medical Officer with H. H. the Yuvaraja of Mysore. On the other hand, there was an excess of 20 under *Sanitation and Vaccination* as this department is being gradually brought up to the sanctioned strength.

The revised anticipated an increase in the dietary charges in hospitals and in the cost of Europe Medicines in connection with the arrear bills for which additional grant had been applied for. In the former case the increase was not large and in the latter case the additional grant and a small portion of the original budget grant were after all allowed to lapse.

21. Scientific and other Minor Departments.

Accounts 1908-09 Rs.	Minor Heads	Budget 1909-10 Rs.	Revised 1909-10 Rs.	Accounts 1909-10 Rs.
	Scientific—			
28	Geological Department	28	28	27
12	Meteorological Department	12	12	12
14	Archæological Department	17	16	16
3	Museum	4	4	3
...	Donation to scientific societies	1	1	1
	Agricultural—			
65	Experimental cultivation	65	63	58
8	Public Exhibitions and Fairs	9	9	9
49	Veterinary and Stallion charges	47	43	42
54	Botanical and other public gardens ...	53	50	50
	Statistics—			
...	Census	6	12	5
3	Ethnographical Survey	4	4	3
	Miscellaneous—			
12	Local and Civil Service Examinations ...	13	12	13
15	Registrar of Co-operative Societies ...	16	16	16
...	Refunds	...	...	...
2,63	Total ...	2,75	2,70	2,55

54. In this case also the actuals were less than the estimate and the accounts for 1908-09. The important savings in the former case were under *Experimental Cultivation* due to savings in Salaries and in the grants for Supplies and Services, and under *Veterinary and Stallion charges* due to small savings in the establishments of the Civil Veterinary and of the Amrut Mahal departments. There were also other savings but they were unimportant.

As compared with the previous actuals, the saving was chiefly under *Experimental Cultivation*, as in the previous year there was a provision of 8 on account of the pay of the

Agricultural Chemist for about seven months and under *Veterinary and Stallion charges*, due partly to the lump provision made for opening out additional Veterinary Dispensaries not having been utilised and partly to the absence of any heavy charges on account of grain compensation allowance. There was however a fresh charge of 5 in connection with the newly formed Census department.

SECTION E.—MISCELLANEOUS.

RECEIPTS.

Accounts 1908-09	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.	Rs.	Rs.	Rs.
1,48	1,35	1,27	1,57

55. The receipts in this section exceeded the estimate by 22 and the previous actuals by 9. The variation in both the cases was chiefly under *Miscellaneous*, a fluctuating head.

XVII. Receipts in aid of Superannuation Allowances and Pensions.

Accounts, 1908-09	2
Budget, 1909-10	2
Revised, 1909-10	2
Accounts, 1909-10	3

56. No remarks.

XVIII. Stationery and Printing.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
3	Stationery Receipts	3	1	3
4	Sale of Gazette, etc.	3	4	4
1	Other Press Receipts	2	2	2
8	Total ...	8	7	9

57. The variations are small and call for no remarks.

XIX. Miscellaneous.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
27	Unclaimed Deposits	25	26	42
15	Dividends and Duties ...	16	14	14
25	Tolls	22	22	21
...	Fees for Government audit ...	...	....	....
16	Miscellaneous Fees, Fines and Forfeitures	18	17	18
34	Miscellaneous sale-proceeds ...	24	27	31
21	Miscellaneous	20	12	19
1,38	Total ...	1,25	1,18	1,45

58. This is an uncertain head of receipts and the actuals exceeded the estimate by 21 and the previous actuals by 8.

Compared with the estimate the chief variations were under *Unclaimed Deposits* (+17) and *Miscellaneous sale proceeds* (+7) neither of which is capable of being accurately estimated.

SECTION E.—MISCELLANEOUS CIVIL CHARGES.

EXPENDITURE.

Accounts 1908-09	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.	Rs.	Rs.	Rs.
47,75	51,49	50,67	49,71

59. There was a large saving of 1,78 as compared with the budget and an increase of 1,96 over the actuals of the previous year. In both the cases the variation was chiefly under *Miscellaneous* as explained thereunder.

23. Allowances and Assignments under Treaties and Engagements.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
35,00	Subsidy to British Government ...	35,00	35,00	35,00
72	Political Pensions	73	72	73
13	Miscellaneous	13	13	13
35,85	Total ...	35,86	35,85	35,86

60. No remarks.

24. Superannuation Allowances and Pensions.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
6,55	Superannuation and Retired Allowances	6,85	6,93	6,86
3	Compassionate Allowances ...	3	3	3
9	Gratuities	10	10	8
6,67	Total ...	6,98	7,06	6,97

61. This expenditure, while it followed the budget estimate closely, exceeded the previous actuals by 30. The growth of the pension charges has been already noticed more than once in the previous reports.

25. Stationery and Printing.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
94	Stationery Depot	97	96	94
94	Printing and Gazette Office ...	85	94	94
3	Branch Press at Mysore ...	3	3	4
...	Printing at private presses ...	...	...	...
1,91	Total ...	1,85	1,93	1,92

62. The actuals slightly exceeded the estimate but were about the same as those of the previous year. The slight excess was in connection with the additional material and type purchased for the Press.

26. Miscellaneous.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
34	Travellers' bungalows, 1st and 2nd classes ...	25	29	28
34	Miscellaneous (General)	1,95	35	48
...	Loss by exchange	...	...	...
2	Reception of important personages ...	1,12	1,10	1,06
2,45	Contributions	2,88	3,52	2,88
...	Charities, donations, etc.	53	53	22
7	Special and unforeseen charges	...	1	1
3	Irrigation Wells Establishment	3	3	3
...	Plague charges	...	...	...

7	Bangalore City and Extensions ...	...	...	...	...
...	Refunds	...	4	...	...
3,32	Total	...	6,80	5,83	4,96

63. This expenditure showed a large saving of 1,84 on the estimate but exceeded the actuals of the previous year by 1,64.

As compared with the estimate, the following are the important variations. The saving under *Miscellaneous General* was due to the lump provision of 1,50 made on account of grain compensation allowance, which was only partly utilized for the purpose. Moreover the actual charge incurred has been debited to the departments concerned and the rest of this grant was reappropriated for other purposes. Under *Charities, Donations, etc.*, the full grant sanctioned for the bust and additional statue of His Highness the late Maharaja was not utilized. The other savings are comparatively small and require no remarks.

Compared with the previous actuals the excesses were chiefly under the following minor heads and for the reasons noted opposite each.

Miscellaneous General + 14	.... The cost of purchase and repair of tents and the amount of the irrecoverable loans written off during the year were greater.
Reception of Important Personages + 1,04	Due in connection with the visit of His Excellency the Viceroy and Governor-General of India.
Contributions + 43	.... There was an increase during the year in the amount of the grant paid to the Mysore City Improvement Fund, but this was partly reduced by the absence of special grants to other Municipalities for special purposes.
Charities and Donations + 22	.... In the previous year the grant for the additional statue of His Highness the late Maharaja was not utilized while during the year only part of the provision made was utilized. Hence the excess.

The large saving as compared with the revised is due to the additional grant of 64 sanctioned to the Mysore City Improvement Trust Board for the acquisition of certain houses in the Fort not having been availed of and to the provision made for the bust and statue of His Highness the late Maharaja not having been fully utilized.

Section EE.—MILITARY.

XX. Military.

Accounts 1908-09 Rs.	Minor Heads	Budget 1909-10 Rs.	Revised 1909-10 Rs.	Accounts 1909-10 Rs.
10	Military Proper	14	3	5
3	Store Department	...	...	1
15	Kunigal Farm	17	13	29
38	Hessarghatta and Nadamavinapura Farms	31	9	6
66	Total ...	62	25	41

64. The receipts in this section were much less than either the budget estimate or the previous actuals. Under *Military Proper* the tonga services yielded nothing and the hire of Government carriages was less than that anticipated; under *Kunigal Farm* while the yield from the Farm produce was less, the realization from the sales of foals was about three times the estimate. The receipts from the *Hessarghatta and Nadamavinapura Farms* were evidently over-estimated as the actuals were only one-fifth of the estimate.

The same reasons mostly account for the differences between the present and the previous actuals.

SECTION EE.—MILITARY.

27. Military.

Accounts 1908-09	Minor Heads	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
67	Headquarters	80	56	60
4,12	Imperial Service Regiment ...	3,75	3,86	3,79
1,76	Local Service Regiment ...	1,72	1,83	1,72
68	Government Stud Farm, Kunigal...	53	66	64
24	Hessarghatta and Nadamavinapura Farms	26	17	18
...	Temporary Establishment for Transport Carts	...	...	...
2,16	Barr or Native Infantry ...	2,22	2,33	2,32
18	Miscellaneous Charges ...	18	17	18
2,34	Imperial Service Transport Corps	2,71	2,62	2,56
9	Military Stores	9	8	8
91	Superannuation and Retired allowances	97	91	89
1,00	Palace Military	1,00	1,00	1,00
14,15	Total ...	14,23	14,19	13,96

65. The actuals of the year were short of the estimate and of the actuals of the previous year by 27 and 19 respectively.

Compared with the budget estimates the chief variations were the savings under *Headquarters* (20), *Hessarghatta and Nadamavinapura Farms* (8), *Imperial Service Transport Corps* (15) and *Superannuated and Retired allowances* (8), and excesses under *Government Stud Farm, Kunigal* (11), and *Barr or Native Infantry* (10). The largest saving was under *Headquarters* due to the abolition of the appointment of the Military Assistant for which the usual provision had been made but this was counterbalanced by the creation of the post of Military Secretary to His Highness the Maharaja under *15. General Administration,—Staff and Household.* Really speaking there was an increase in establishment charges by the creation of a new appointment of Chief Veterinary Officer, Mysore State Troops; under *Hessarghatta and Nadamavinapura Farms* the farm expenses were less than estimated. In the *Imperial Service Transport Corps*, there were as usual small savings under salaries, establishment, feed and keep of ponies, and the grants for line gear and mobilisation equipment were only partially utilised; on the other hand there was a small excess on account of grain compensation allowance paid. Under *Superannuation and Retired allowances*, the usual provision was made but the actuals were less by 8. As compared with the accounts for 1908-09 while there was a saving of 33 under *Imperial Service Regiment*, due to the varying grants for supplies and services—both ordinary and special, the *Barr or Native Infantry* and *the Imperial Service Transport Corps* showed excesses of 16 and 22 due chiefly in the former case to the payment of grain compensation allowance to the men of the Barr and in the latter case to the increased cost of feed of ponies.

The revised did not expect the large lapses under compensation for dearness of gram and ragi of the *Local*, and under supplies and services of the *Imperial Service Regiments* and the small lapses under the other minor heads.

SECTION F.—FAMINE RELIEF AND INSURANCE.

Accounts 1908-09	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.	Rs.	Rs.	Rs.
2,86	3,33	3,37	3,21

66. The estimated provision was for the usual famine reserve of 2,00 and the sinking fund of 1,33 in connection with the State Loan of 20 lakhs. During the year the famine advances of the previous year were adjusted to the extent of 12. Hence the difference between the actuals and estimate.

28.—Famine Relief.

Accounts, 1908-09...	86
Budget, 1909-10...	...
Revised, 1909-10...	4
Accounts, 1909-10...	—12

67. See remarks under the preceding paragraph.

29.—Reduction or Avoidance of Debt.

Accounts, 1908-09...	2,00
Budget, 1909-10...	3,33
Revised, 1909-10...	3,33
Accounts, 1909-10...	3,33

68. No remarks.

Section H.—XXI. STATE RAILWAYS.

Receipts.

Accounts 1908-09	Gross Receipts	Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
29,31	Metre Gauge	29,00	27,35	28,42
2,73	Broad Gauge	2,25	1,87	1,68
32,04		31,25	29,22	30,10
	Deduct—			
	1. Working Expenses.			
18,52	Metre Gauge	18,89	16,68	16,31
1,96	Broad Gauge	1,47	1,27	1,08
1,82	2. Surplus profit paid to the Madras and Southern Mahratta Railway Company	50	55	25
22,30		20,86	18,50	17,64
9,74	Net Receipts ...	10,39	10,72	12,46

69. The net receipts were better than the estimate and the previous actuals. This result was not due to any increase in the gross receipts but to a saving of 3,22 in the working expenses.

Section H.—30. STATE RAILWAYS REVENUE ACCOUNT.

Expenditure.

Accounts 1908-09		Budget 1909-10	Revised 1909-10	Accounts 1909-10
Rs.		Rs.	Rs.	Rs.
	Interest on debt :—			
7,21	Guaranteed interest paid to the Southern Mahratta Railway Company.	7,20	7,20	7,18

81. The interest charge is about the same as the estimate and the previous actuals. The net result of the Railway workings shows a surplus of 3,15 as noted below :—

	Rs.	Rs.
Net Surplus	...	12,46
Deduct—		
Interest charges	7,18	...
Capital Outlay	2,13	9,31
Surplus		3,15

Section K.—PUBLIC WORKS.

Receipts.

		Rs.
Accounts,	1908-09	4,35
Budget,	1909-10	3,62
Revised,	1909-10	4,18
Accounts,	1909-10	4,01

70. The improvement over the estimate was mainly in connection with the sale of water to the mines and was due to nearly the full stipulated quantity having been supplied. The realizations under "Rents" and "Contributions from the District and Municipal Funds" were also better. The decrease as compared with the actuls of the previous year was mainly due to the reduction in the price of water supplied to the gold mines from 15 annas to 10 annas per 1,000 gallons with effect from February 1910 in terms of the agreement with the mines.

Sections J. & K.—PUBLIC WORKS.

Expenditure.

Accounts 1908-09 Rs.	Major Heads	Budget 1909-10 Rs.	Revised 1909-10 Rs.	Accounts 1909-10 Rs.
	Irrigation—			
4,93	Major works	5,33	5,26	4,66
2,28	Minor works	2,08	1,90	1,53
7,21		7,41	7,16	6,19
	Other Public Works—			
19,90	Civil Works	20,32	21,75	20,68
9	Military Works	48	47	15
3,07	Construction of Railways	3,00	3,00	2,13
23,06		23,80	25,22	22,96
30,27	Total ...	31,21	32,38	29,15

71. There was on the whole a large lapse in this expenditure as compared with the estimate and the previous actuals. The causes of the variations in the details are explained below.

Irrigation, Major.—The actuals of the year fell short of the budget estimate by 67 and the previous actuals by 27. The short expenditure in the first case was caused by the surrender of grant to the extent of 34 in the course of the year and by transfer to the *Cauvery Power Scheme* of the cost of the Public Works establishment employed on it from 1900-01 to 1903-04. The short expenditure in the second case was due mainly to less outlay on the Marikanave Project, and other important tank works which have been practically completed.

Irrigation, Minor.—In this case also, the actuals of the year fell short of the budget estimate and the expenditure of the previous year by 55 and 75 respectively. This was due in the former case mainly to savings on completed works, failure of contractors or labour difficulty and non-payment of land compensation in time; and in the latter case to the improvement in the seasonal conditions and the absence of specially large grants like those of 1908-09 for the restoration of the minor tanks.

Other Public Works—Civil Works.—The excess of 36 as compared with the estimate was due mainly to increased expenditure in the reconstruction of the Palace at Mysore, on the construction of a new building for the Bangalore Government High School and in connection with the alterations and improvements to the Stamp Manufactory. The excess over the previous actuals was in consequence of the increased grants provided during the year for the construction at Bangalore of a Physics Laboratory in the Central College, a new building for the Government High School and an Eye Hospital.

Military.—The greater portion of this grant was surrendered. The small excess over the previous actuals was chiefly owing to the construction of a new Rifle Range at Bangalore for the Imperial Service Lancers undertaken during the year.

Railway Construction.—The actuals of the year were less than the budget estimate by 87 and the actuals of the previous year by 94. The smaller number of works undertaken and the less debit on account of the proportionate share of the General Stores balance are the causes of the short expenditure.

As compared with the revised there was a large lapse of 2,36. The Public Works Department obtained additional grants in the course of the year to the extent of 1,47, but about the close of the year it resigned 1,13 and allowed 1,23 to lapse. There was also a lapse of 87 under Railway construction.

Section L.—XXIII. CAUVERY POWER SCHEME.

Receipts.

Accounts,	1908-09	...	...	...	17,46
Budget,	1909-10	...	...	...	17,00
Revised,	1909-10	...	...	...	18,12
Accounts,	1909-10	...	...	...	19,49

72. The revenue realised during the year exceeded the budget anticipation by 2,49 and the previous actuals by 2,03. A provision of 1,28 was made in the budget for remissions on account of stoppages and short supply of power during hot weather; but this was found unnecessary. This and the normal growth of revenue due to more house connections in Bangalore and Mysore were the causes of the increase.

Section L.—35 & 36. CAUVERY POWER SCHEME.

Expenditure.

Accounts 1908-09 Rs.	Minor Heads	Budget 1909-10 Rs.	Revised 1909-10 Rs.	Accounts 1909-10 Rs.
	35. Revenue Account—			
2,98	Working Expenses	4,23	3,69	3,26
10,06	Depreciation	8,63	6,93	6,93
13,04	Total ...	12,86	10,62	10,19
	36. Capital Outlay—			
	Sivasamudram Kolar Section	33	2,90	1,18
	Bangalore City Section	1,31	52	2,05
	Bangalore Civil and Military Station Section...	15	—24	—1,45
	Mysore City Section	22	4	53
1,53	Total ...	2,01	3,22	2,31
1,457	Total ...	14,87	13,84	12,50

73. The total expenditure under this head fell short of the budget estimate by 2,37, and the actuals of the previous year by 2,07. There was a large saving under the head "Revenue Account" due chiefly to the arrears of depreciation charges to the extent of about 1,70 expected to be adjusted in the year under report, having been adjusted in the previous year, and partly to the non-purchase of foreign stores for maintenance works as originally intended. There was an excess of 10 on account of deputation of local officers to Europe and America sanctioned in Government Order No. 764-68—6419-23, dated 28th August 1909 and of 22 due to the Channel Conservancy arrangement sanctioned in Government Order No. 108-12-6—1241-1259, dated 9th February 1910; but these have been counterbalanced by a decrease of about 40 caused by the transfer of surplus stores borne on maintenance works to the suspense head "Stores."

Under the head "Capital Outlay," the excess of 30 over the estimate was caused partly by the adjustment (by credit to deposits and debit to work) of 17 being the amount payable to the Indian Institute of Science on account of the acquisition of their power line as sanctioned in Public Works Secretary's No. C. P. S.—176, dated 6th August 1910, and partly to the transfer of Surplus Stores from maintenance works mentioned above. The large decrease of 1,45 appearing against *Civil and Military Station Section* represents the write-back from this section to the Bangalore City section of the moiety of the cost of Bangalore Transmission line, as under the new method of accounting sanctioned in G. O. No. 118-22—819-23, dated 1st February 1909, the latter should bear the whole cost.

The revised estimate framed by the Electrical Department did not take into account the large saving in the working expenses.

SECTIONS M-V.—DEBT HEADS.

74. *M. Adjustments.*—The transactions under this head compare fairly well with the estimate and the revised and the adjustments on account of cess amounted to 9,59 as against 9,80, budget and 9,50, revised. This amount was alloted to the several funds as under :—

Local Fund General	1,64
District Funds	5,42
Village School Fund	2,53

75. *O. Permanent Debt.*—No transactions.

76. *P. Unfunded Debt.*—The net result of the transactions under this head was—95 as against the estimate of+5,25. The bulk of the transactions under this head are those connected with Savings Banks, and they resulted in a net decrease of 3,85 instead of an anticipated increase of 3,50.

The reasons for fluctuations under the head Savings Banks deposits during the year under report have been explained in my report on the working of Savings Banks in the State, *vide* report printed with Government Proceedings No. Fl. 5356-65—G. F. 312-10-2, dated 28th April 1911.

77. *Q. Deposits and Advances.*—This head comprises of numerous items, the estimates under which are more or less rough. The net result of the transactions under this head was—4,73 against the estimate of+10. This was chiefly the result of an overdraft of 5,01 in the Palace Deposit account which was partly counterbalanced by other variations in other directions.

78. *R. Advances and Loans.*—The estimate was framed for a net debit of 1,46 but the actuals showed a net credit of 1,08. The better recoveries under Loans to Municipalities, Land Improvement Loans, and Loans to Agricultural Banks and Land Improvement Loans and Takavi advances under the new rules, the sale of certain mill debentures held by the Government and lapses in the provisions made for Loans to Municipalities, Land Improvement Loans and Advances and Loans to Co-operative Societies have all contributed to this result.

79. *T. Remittances.*—The transactions under this head resulted in a net debit of 42 and this is due to some of the items of receipts for and payments by Public Works Department having as usual remained unadjusted at the close of the year. It is usual in the absence of special circumstances to the contrary to anticipate in the estimate that the remittance transactions always balance each other.

80. *U. His Majesty's Treasury.*—It was anticipated that the transactions in the State treasuries on account of the British Government would be the same on both the credit and debit sides. The figure—26 is the result of small variations which call for no remarks.

81. *V. Cash Balances.*—The net transactions of the year showed an increase of 15,73 and the variations which brought about this result were as under :—

	Increase Rs.	Reduction Rs.
General Revenue Surplus	21,01	...
Appropriation for Avoidance of Debt	2,00	...
Appropriation for Redemption of Loan	1,33	...
Cauvery Power Scheme Depreciation Fund	6,93	...
Life Insurance Fund	2,17	...
Savings Bank Deposits	...	3,72
Surplus Investment Account	...	9,64
Loans and Advances	1,08	...
Other variations	...	5,43
Total ...	34,52	18,79
Net increase	15,73	

82. Appendix A is the account of the Sinking Fund formed for the repayment of the old Southern Mahratta Railway Company's sterling loan of £1,200,000 for the year ended 31st March 1910 received from the Comptroller and Auditor-General, Calcutta. The balance in favour of the Fund increased during the year by Rs. 2,64,987-3-4 and stood at Rs. 75,37,848-8-10 on 31st March 1910.

BANGALORE,
2nd June, 1911.

J. S. CHAKRAVARTI,
Comptroller.